

TY05 Individual Income Tax Form 40NR

V - Variable, N - Numerical, A - Alpha

Field Order	Form Line #	Description	Length	Format	Comments
1		Header Version Number	2	V	"T1"
2		Developer Code	4	N	
3		Jurisdiction	2	A	"AL"
4		Form Number	4	V	"40NR"
5		Specification Version	1	N	"0"
6		Tax Year	4	N	"2005"
7		Taxpayer last name	20	V	NO PREFIXES SHOULD BE ALLOWED.IE:MR, MS,MRS, DR, ETC.
8		Taxpayer first name	20	V	NO PREFIXES SHOULD BE ALLOWED.IE:MR, MS,MRS, DR, ETC.
9		Taxpayer middle initial	1	V	NO PREFIXES SHOULD BE ALLOWED.IE:MR, MS,MRS, DR, ETC.
10		Spouse first name	20	V	NO PREFIXES SHOULD BE ALLOWED.IE:MR, MS,MRS, DR, ETC.
11		Spouse middle initial	1	V	NO PREFIXES SHOULD BE ALLOWED.IE:MR, MS,MRS, DR, ETC.
12		Spouse last name if different from taxpayer last name	20	V	NO PREFIXES SHOULD BE ALLOWED.IE:MR, MS,MRS, DR, ETC.
13		Taxpayer's Address	35	V	No special characters (i.e. &,-,#)
14		Address - City	21	V	No special characters (i.e. &,-,#)
15		Address - State	2	V	U.S. postal standard abbreviation
16		Address - Zip	9	N	
17		Primary Taxpayer SSN	9	V	9 numeric digits. Do Not include hyphens.
18		Secondary Taxpayer SSN	9	V	9 numeric digits. Do Not include hyphens.
19	1	Single - \$1500	1	V	X if checked, blank if not
20	2	Married Filing Jointly - \$3000	1	V	X if checked, blank if not
21	3	Married Filing Separately - \$1500	1	V	X if checked, blank if not
22	4	Head Of Family - \$3000	1	V	X if checked, blank if not
23	5	Name	25	V	Required if Filing status 3 or 4 is selected
24		Social Security Number	9	V	Required if Filing status 3 or 4 is selected
25		Relationship	20	V	Required if Filing status 4 is selected
26	6aA	Alabama Withholding - W-2 #1	9	N	Alabama Tax Withheld reported on the W-2s.
27	6aB	State Wages - W-2 #1	9	N	State wages reported on the W-2s.
28	6aC	Alabama Taxable Wages - W2 #1	9	N	Alabama Tax Withheld reported on the W-2s.
29	6bA	Alabama Withholding - W-2 #2	9	N	State wages reported on the W-2s.
30	6bB	State Wages - W-2 #2	9	N	Alabama Tax Withheld reported on the W-2s.
31	6bC	Alabama Taxable Wages - W-2 #2	9	N	State wages reported on the W-2s.
32	6cA	Alabama Withholding - W-2 #3	9	N	Alabama Tax Withheld reported on the W-2s.
33	6cB	State Wages - W-2 #3	9	N	State wages reported on the W-2s.
34	6cC	Alabama Taxable Wages - W-2 #3	9	N	If the taxpayer has more than 3 employers a supplemental schedule should be prepared showing the employer, Alabama withholding and Alabama wages and the totals should be entered on line 6a.
35	7B	Other Income - All sources	9	N	From Page 2, Part I, Line 9B.
36	7C	Other Income - Alabama Sources	9	N	From Page 2, Part I, Line 9C.
37	8B	Total Income - All Sources	9	N	Sum Column B, Lines 6aB, 6bB, 6cB and 7.
38	8C	Total Income - Alabama Sources	9	N	Sum Column C, Lines 6aB, 6bB, 6cB and 7.
39	9B	Adjustments to Income - All Sources	9	N	From Page 2, Part II, Line 5B.
40	9C	Adjustments to Income - Alabama	9	N	From Page 2, Part II, Line 5C.
41	10B	Adjusted Total Income - All Sources	9	N	Column B, Line 8 minus Line 9.
42	10C	Adjusted Total Income - Alabama	9	N	Column C, Line 8 minus Line 9.

43	11	Alabama Percentage of Adjusted Total Income	9	N	Divide line 10, column C, by line 10, column B (not over 100%) Format ###.##
44	12B	Other Adjustments	9	N	From Line 3B, Part III, Page 2.
45	12C	Other Adjustments	9	N	From Line 5B, Part III, Page 2.
46	13B	Adjusted Gross Income - All Sources	9	N	Column B, Line 10 minus Line 12.
47	13C	Adjusted Gross Income - Alabama	9	N	Column C, Line 10 minus Line 12.
48	14a	Itemized Deduction Indicator	1	V	X if checked, blank if not
49	14b	Standard Deduction Indicator	1	V	X if checked, blank if not
50	14	Itemized Deductions/Standard Deduction (Amount)	9	N	If Itemized Deduction checked the amount must equal Line 29, Schedule A. If Standard Deduction checked and Line 2 is checked, the standard deduction is 20% of Line 13 not to exceed \$4000 multiplied by the percentage on line 11. If Lines 1,3, or 4 or checked the standard deduction is 20% of Line 12 not to exceed \$2000 multiplied by the percentage on line 11.
51	15	Federal Income Tax Deduction	9	N	From line 7, Part IV, Page 2.
52	16	Personal Exemption	9	N	If Line 1 or 3 checked, then =\$1500 mulitplied by the percentage on line 11. If Line 2 or 4 checked then =\$3000 multiplied by the percentage on line 11.
53	17	Dependent Exemption	9	N	Must equal line 4, Part V, Page 2.
54	18	Total Deductions	9	N	Sum lines 14, 15, 16 and 17.
55	19	Taxable Income	9	N	Line 13C minus Line 18C.
56	20	NOL 85-A Indicator	1	V	X if checked, blank if not
57	20a	Tax Due (Amount)	9	N	Required from Tax Table or Form NOL 85A.
58	20b	Less Credits from Schedule OC	9	N	Must equal Line1, Part G, Schedule OC.
59	21	Net Tax Due Alabama	9	N	Line 20a minus Line 20b.
60	22	Alabama Income Tax Withheld	9	N	Sum of column A, Lines 6a, 6b, and 6c, or sum of withholding in Box 18 of all W-2's, where Box 16 of the W-2 shows AL.
61	23	Amount Paid with Extension	9	N	From form 4868A
62	24	2005 Estimated/Composite Tax Payments	9	N	
63	25	Total Payments	9	N	Sum line 22, 23, and 24.
64	26	Amount You Owe	9	N	If Line 21, Net Tax Due Alabama, is greater than Line 25, Total Payments, then Line 21 minus Line 25.
65	27	Estimated Tax Penalty	9	N	Calculated by taxpayer or preparer
66	28	Amount Overpaid	9	N	If Line 25, Total Payments, is larger than Line 21, Net Tax Due Alabama, then Line 25 minus Line 21.
67	29	Amount Applied to Your 2006 Estimated Tax	9	N	
68	30a	Senior Services Trust Fund	9	N	
69	30b	AI Nongame Wildlife Fund	9	N	
70	30c	AI Veterans Program	9	N	
71	30d	Penny Trust Fund	9	N	
72	30e	AL Breast & Cervical Cancer Prog.	9	N	
73	30f	AL 4-H Club	9	N	
74	31	Total Donations and Application to 2005 Estimated Tax	9	N	Sum lines 29, 30a, 30b, 30c, 30d, 30e, and 30f. Cannot exceed Line 28.
75	32	Refunded to You	9	N	Line 28 minus Line 31. Must be equal to or greater than zero (0).
SIGNATURE AREA					
76		I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer	1	V	X if checked, blank if not
77		Preparer SSN or PTIN	9	V	Required

PART I, PAGE 2					
78	1B	Interest and Dividend Income-All Sources	9	N	If over \$400.00 must equal line4b, Schedule B
79	1C	Interest and Dividend Income-Alabama	9	N	If over \$400.00 must equal line4c, Schedule B
80	2B	Alimony Received	9	N	
81	3B	Taxable Portion of Pensions and Annuities	9	N	
82	4B	Business Income or Loss - All Sources	9	N	From Federal Schedule C
83	4C	Business Income or Loss - Alabama	9	N	From Federal Schedule C Attributable to Alabama
84	5B	Gain or (Loss) from Sale of Real Estate, Stocks, etc - All Sources	9	N	From Alabama Schedule D
85	5C	Gain or (Loss) from Sale of Real Estate, Stocks, etc - Alabama	9	N	From Alabama Schedule D
86	6B	Rents, Royalties, Partnerships, Estates, Trusts. etc. - All Sources	9	N	From Alabama Schedule E.
87	6C	Rents, Royalties, Partnerships, Estates, Trusts. etc. - All Sources	9	N	From Alabama Schedule E.
88	7B	Farm Income or (Loss) - All Sources	9	N	From Federal Schedule F.
89	7C	Farm Income or (Loss) - Alabama	9	N	From Federal Schedule F Attributable to Alabama
90	8B	Other Income - All Sources	9	N	
91	8C	Other Income - Alabama	9	N	
92	9B	Total Other Income - All Sources	9	N	Sum lines 1B, 2B, 3B, 4B, 5B, 6B, 7B, and 8B of Part I, Page 2.
93	9C	Total Other Income - Alabama	9	N	Sum lines 1C, 4C, 5C, 6C, 7C, and 8C of Part I, Page 2.
PART II, PAGE 2					
94	1B	IRA Deduction, Keogh Retirement Plan, and Self-Employed SEP Deduction - All Sources	9	N	Subject to Federal Limitations but must use Alabama AGI from all sources when determining deductible amount
95	1C	IRA Deduction, Keogh Retirement Plan, and Self-Employed SEP Deduction - Alabama	9	N	Subject to Federal Limitations but must use Alabama AGI from Alabama sources when determining deductible amount
96	2B	Penalty on Early Withdrawal of Savings - All Sources	9	N	Amount from all sources
97	3B	Moving Expenses - All Sources	9	N	Must equal line 5 of Federal Form 3903.
98	3C	Moving Expenses - Alabama	9	N	Amount attributable to Alabama
99	4B	Self-employed Health Insurance Deduction - All Sources	9	N	Must equal amount on Federal Form 1040, Line28.
100	4C	Self-employed Health Insurance Deduction - Alabama	9	N	Amount attributable to Alabama
101	5B	Total Adjustments To Income - All Sources	9	N	Sum Lines 1B, 2B, 3B, and 4B Part II, Page 2.
102	5C	Total Adjustments To Income - Alabama	9	N	Sum Lines 1C, 3C, and 4C Part II, Page 2.
PART III, PAGE 2					
103	1	Alimony Paid	9	N	
104	2	Adoption Expenses	9	N	
105	3	Total Other Adjustments	9	N	Sum lines 1 and 2
106	4	Percentage	9	N	Must equal line 11, Page 1. Format ###.##
107	5	Deductible Other Adjustments	9	N	Multiply line 3 by line 4

PART IV, PAGE 2					
108	1B	Adjusted Total Income - All Sources	9	N	If married filing separate on Alabama return and joint on federal then Must equal line 10b, Page 1, otherwise must be zero.
109	1C	Adjusted Total Income - Alabama	9	N	If married filing separate on Alabama return and joint on federal then Must equal line 10c, Page 1, otherwise must be zero.
110	2	Spouses Federal Adjusted Gross Income	9	N	If married filing separate on Alabama return and joint on federal then Must equal spouse's federal AGI, otherwise must be zero.
111	3	Total	9	N	Sum lines 1b and 2(Only if lines 1b,1c,2 and 3 are populated).
112	4	Percentage	9	N	Divide line 1c by 3b(Only if lines 1b,1c,2 and 3 are populated)
113	5C	Federal Income Tax Liability as shown on 2005 return	9	N	
114	6	Percentage	9	N	Must equal line 4 if lines 1-4 are populated otherwise must equal line 11, page 1. Format ###.##
115	7	Federal Income Tax Deduction Allowable	9	N	Multiply line 5c by line 6
PART V, PAGE 2					
116	1a	Dependent SSN #1	9	V	Required if Line 1b is greater than zero (0).
117		Dependent SSN #2	9	V	Required if Line 1b is greater than one (1).
118		Dependent SSN #3	9	V	Required if Line 1b is greater than two (2).
119	1b	Total Number of Dependents Claimed	2	N	Sum of Line 1a or if more than four (4) dependents enter the total number of dependents on line 1b.
120	2	Dependent Exemption	9	N	Multiply line 1b by \$300.00
121	3	Percentage	9	N	Must equal line 11, page 1. Format ###.##
122	4	Dependent Exemption Allowable	9	N	Multiply line 2 by line 3
PART VI, PAGE 2					
123	6	Federal Adjusted Gross Income	9	N	
124	7	Paid by S Corp or Partnership	9	N	
SCHEDULE A					
125	4	Medical and Dental Expenses	9	N	Line 1 minus Line 3.
126	9	Taxes You Paid	9	N	Sum Lines 5, 6, 7, and 8.
127	13	Interest You Paid	9	N	Sum Line 10a, 10b, 11, and 12.
128	17	Gifts to Charity	9	N	Sum Lines 14, 15, and 16.
129	18	Qualified Long-term Care Ins Premiums	9	N	
130	19	Miscellaneous Deductions	9	N	
131	20	Total Itemized Deductions to be Prorated	9	N	Sum lines 4, 9, 13, 17, 18 and 19
132	21	Percentage	9	N	Must equal line 11, page 1. Format ###.##
133	22	Prorated itemized Deductions	9	N	Multiply line 20 by line 21
134	23	Alabama Casualty and Theft Losses	9	N	Line 23a minus line 23b.
135	28	Alabama Job Related Expenses	9	N	Line 26 minus line 27.
136	29	Total Itemized Deductions	9	N	Sum lines 22, 23c and 28
SCHEDULE B					
137	4B	Schedule B - Total Taxable Income from Interest and Dividends-All Sources	9	N	
138	4C	Schedule B - Total Taxable Income from Interest and Dividends- Alabama	9	N	

SCHEDULE OC					
139	8	Part B - Basic Skills Education Credit	9	N	Smaller of Line 6 or Line 7.
140	4	Part C - Rural Physicians Credit	9	N	Smaller of Line 2 or Line 3.
141	1	Part D - Coal Credit	9	N	
142	1	Part E - Alabama Enterprise Zone Act Credit	9	N	
143	1	Part F - Project number assigned by the Department of Revenue	9	N	Required if an amount is entered on Line 8, Part D.
144	8	Part F - Capital Credit Allowable	9	N	Enter the smaller of Line 6 or Line 7.
145	1	Part G - Summary - Total Credits Allowable	9	N	Sum Part A, Line 1; Part B, Line 8; Part C, Line 4; Part D Line 1, and Part E, Line 1 and Part F, Line 8
		Indicates end of data, must be "**EOD**"	5	V	**EOD**

Field Length without delimiters	1288
One delimiter per data field	<u>145</u>
Total Field Length	1433